

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS  
CENTRAL DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 4:17-cv-40011-TSH
Plaintiff,	)	
	)	Judge Timothy S. Hillman
v.	)	
	)	
DAVID L. TOPPIN,	)	
JENNIFER TOPPIN,	)	
DEUTSCHE BANK NATIONAL TRUST	)	
COMPANY as Trustee for RESIDENTIAL	)	
ASSET SECURITIZATION TRUST SERIES	)	
2013-A14, MORTGAGE PASS-THROUGH	)	
CERTIFICATES SERIES 2003-N,	)	
UPS CAPITAL BUSINESS CREDIT f/k/a,	)	
FIRST INTERNATIONAL BANK,	)	
COMMONWEALTH OF MASSACHUSETTS,	)	
TOWN OF HOLDEN,	)	
TOWN OF AMHERST, and	)	
TOWN OF GARDNER,	)	
	)	
Defendants.	)	
	)	

**Motion for Stay of Proceedings in Light of Lapse of Appropriations**

The plaintiff United States of America, through the undersigned counsel, hereby respectfully moves for a stay of the entirety of the proceedings in the above-captioned case.

1. At the end of the day on December 21, 2018, the appropriations act that had been funding the Department of Justice expired and appropriations to the Department lapsed. The same is true for several other Executive agencies, including the Internal Revenue Service. The Department does not know when funding will be restored by Congress.

2. Absent an appropriation, Department of Justice attorneys and employees of the federal defendants are prohibited from working, even on a voluntary basis, except in limited

circumstances, including “emergencies involving the safety of human life or the protection of property.” 31 U.S.C. § 1342.

3. The undersigned counsel for the Department of Justice therefore requests a stay of the entire case until Congress has restored appropriations to the Department.

4. If this motion for a stay is granted, undersigned counsel will notify the Court as soon as Congress has appropriated funds for the Department. The Government requests that, at that point, all current deadlines for the parties be extended commensurate with the duration of the lapse in appropriations. The undersigned counsel will contact the opposing parties to discuss what deadlines, if any, should be reset once the stay is lifted and will inform the Court via separate filing.

5. The undersigned counsel contacted opposing counsel as well as David L. Toppin, who is proceeding *pro se*, regarding whether there would be any objection to this motion, and Counsel for the defendants Jennifer Toppin (Sean McMahon, Esq.) the Massachusetts Department of Revenue (Eileen McAuliffe, Esq.), and Deutsche Bank National Trust Company (Stephanie Sprague, Esq.), indicated that they assented to the relief requested; no response was received prior to filing from the other parties.

Therefore, although we greatly regret any disruption caused to the Court and the other litigants, the Government hereby moves for a stay of the entire case in this case until Department of Justice attorneys are permitted to resume their usual civil litigation functions.

Dated: December 26, 2018

Respectfully submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
Tax Division, U.S. Department of Justice

*/s/ Jeffrey N. Nuñez*  
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**Certificate of Service**

I, Jeffrey N. Nuñez, pursuant to D. Mass. Civ. L.R. 5.2(b), hereby certify that on December 26, 2018, I electronically filed the foregoing document via this Court's ECF system, which will send notice to all parties requesting notice through this Court's ECF system.

A copy of the foregoing document was also served upon the following party who is not a registered CM/ECF participant, via First Class United States mail and email:

David L. Toppin  
465 Salisbury St.  
Holden, MA 01520  
dave@pelletizer.com

The United States submits that, under the circumstances, no other or further notice is required.

/s/ Jeffrey N. Nuñez  
JEFFREY N. NUÑEZ  
Trial Attorney, Tax Division  
U.S. Department of Justice